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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R Nos.70 & 71 of 1988
Date of decision: 11.12.2006

M/S Monga Brothers Pvt. Ltd.,Ludhiana ..Petitioner

Versus

The Commissioner of Income-tax, Patiala ...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: None for the petitioner.
Mr.S.K.Garg Narwana, Advocate for the Revenue.

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JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh arising out of its consolidated order dated 23.8.1985 passed in I.T.A.Nos.249 & 250 of 1984, in respect of the assessment years 1979-80 and 1980-81:-

Assessment year 1979-80:-

"i) Whether on the facts and in the circumstances of the case, the Tribunal was right in law in reversing the order of the Commissioner of Income-tax (Appeals) wherein he had held that there was no mistake apparent from record rectifiable u/s 154 in the Income-tax Officer's order passed u/s 143 (3)?

ii) Whether on the facts and in the circumstances of the case the Tribunal was right in law in holding that the lease income was assessable under the head from House property and not under the Head "Income from business?"

Assessment year 1980-81:-

Whether on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the income from lease of part of the factory building was assessable under the head "income from House property" and not as "business income?"

When the case has been called out for hearing, none

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appears for the assesses. In the absence of any representation on behalf of the assessee, we do not consider it appropriate to go into the merits of questions of law referred.

The reference is thus returned unanswered.

(Adarsh Kumar Goel)
Judge

December 11, 2006 **(Rajesh Bindal)**
Pka **Judge**